

also active in the community. Not only is Johnstown a great place to start and raise a family, it is also a great place to retire.

As a town located in Colorado's Fourth Congressional District, Johnstown is a source of pride for the community and the people of Colorado. Throughout the course of history it has been the home of many Coloradans. It is with honor and pride I wish Johnstown a happy 100th birthday. I ask the House to join me in extending wholehearted congratulations to Johnstown, CO.

#### TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

**HON. MARK UDALL**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 9, 2002*

Mr. UDALL of Colorado. Madam Speaker, I regret that I cannot vote for this bill today, but unfortunately the way the Republican leadership has brought it to the floor makes that impossible.

There are many things in this bill that I support, especially provisions similar to those in H.R. 2695. That bill, introduced by the gentleman from New York, Mr. HOUGHTON, would amend the Internal Revenue Code to exclude stock options and employee stock purchase plans from the definition of wages for purposes of employment taxes. This is a clarification that is very important to many of my constituents and to other people across the country and that needs to be enacted without unnecessary delay.

I also support enactment of most of the other provisions of this bill—particularly the sections dealing with tax penalties and interest, collection procedures, confidentiality and disclosure, and tax administration. They are desirable improvements in current law.

But that isn't true with regard to another provision—the one dealing with the disclosure of information about donations to and expenditures by certain political groups.

Under section 527 of the Tax Code, limited tax-exempt status is available for "issue advocacy" groups organized for the primary purpose of accepting contributions and making expenditures to influence elections at the Federal, State, or local level. Until 2 years ago, these "527" political organizations did not have to report to anybody about the source of their contributions or the beneficiaries of their expenditures. They could and did operate free from public scrutiny and free from public accountability.

That changed with enactment of the 527 Organization Disclosure bill, which now is Public Law 106-230. Under that law, if the groups want to keep their tax-exempt status they generally must let the public know where they get their money and the political purposes for which it is spent. I strongly supported that important change. But one provision of this bill threatens to undo much of that important reform by retroactively exempting some groups that now are covered by the disclosure law.

I understand that some careful adjustment of the scope of the disclosure legislation might be appropriate, but I am concerned that the exemption in this bill is so broad that it might in effect create a major loophole that could be

exploited by groups that would not be subject to comparable disclosure requirement under applicable law. That could go far to undermine the campaign-finance reform so recently signed into law.

If this bill had been brought to the floor under more normal procedures, there would have been more time for debate on this and other provisions, and the House could have considered amendments to lessen the possible abuse of this exemption. However, the Republican leadership instead has insisted on using a procedure that limits debate and does not allow any amendments.

I cannot support that approach, and I cannot support the bill's provisions related to these political groups. So, under the procedures chosen by the Republican leadership, I have no choice but to vote against the entire bill today. My hope is that if the bill does not pass today, the Republican leadership will bring it back under a fairer procedure that will permit changes that would allow me to vote for its passage.

#### TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

**HON. FORTNEY PETE STARK**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 9, 2002*

Mr. STARK. Mr. Speaker, I rise in opposition to H.R. 3991, the Taxpayer Protection and IRS Accountability Act. In an otherwise non-controversial bill, Republicans have, once again, displayed their true agenda by inserting a provision to circumvent the campaign finance reform bill that was just signed into law. It is the height of hypocrisy for the House Republicans to pass broad campaign finance reform in March and then create loopholes to the law in April.

In 2000, Congress passed a law that requires campaign finance reporting disclosure of section 527, non-profit political organizations. While most 527 organizations report their activities to the Federal Election Commission (FEC), and their income tax to the IRS, there was a subset of 527 organizations, both conservative and liberal, are active in political advertising and direct mail. Prior to enactment of the 2000 law, however, these organizations were not required to disclose who they received contributions from or how much. Congress corrected this specific campaign finance problem by requiring disclosure of those making large contributions to these types of 527 organizations. And just last month, Congress passed and the President signed broader campaign finance reform legislation. The bill before us today guts the success of these two campaign finance bills by creating a new loophole for section 527 organizations to raise and spend soft money contributions without having to disclose the activity to anyone.

To protect the integrity of campaign finance reform, Congressman DOGGETT offered an amendment in the Ways & Means Committee to ensure that section 527 political organizations could not circumvent our new campaign finance laws. Unfortunately, our Republican colleagues have already made big plans to use these loopholes for raising money, so the amendment failed along party lines. A recent

report by Public Citizen shows that the existing section 527 IRS disclosure system suffers from serious flaws and allows many of these groups to skirt the law. We should be correcting the shortcomings of the 2000 law and strengthening the disclosure system—not weakening it. Our Republican friends, however, want more loopholes so they can keep stuffing their pockets with soft money cash.

It is time for this Congress to put an end to campaign finance reform hypocrisy. I urge my colleagues to vote "no" on H.R. 3991.

#### HONORING BILLIE WARD

**HON. ROB SIMMONS**

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 10, 2002*

Mr. SIMMONS. Mr. Speaker, I rise to honor Billie Ward in recognition of her dedication and commitment to her community.

Billie Ward is retiring on April 17 as the executive director of the Pawcatuck Neighborhood Center—capping a lifetime of community service in southeastern Connecticut.

Billie has left a mark on southeastern Connecticut like few others have. As its executive director, Billie led the PNC through a period of unprecedented growth. She also played a pivotal role in organizing the PNC's Senior Summit, an important brainstorming effort that laid the groundwork for the formation of the Tri-Neighbor Transportation coalition—a collaborative effort to provide transportation for the elderly and handicapped and ensure that these individuals arrive to their medical appointments safely and on time.

In addition to her work with the PNC, Billie has been actively involved with numerous professional associations and has received numerous awards. Groups like the Rose City Land Trust, the Thames Valley Council for Community Action, MASH, the Basic Needs Network, the Rotary Club, the United Way of Southeastern Connecticut and the Southeastern Connecticut AIDS Project are just a few organizations that have been blessed with Billie's hard-work and service.

Mr. Speaker, Billie Ward embodies the spirit of kindness and sacrifice that we all should strive for in our daily lives. She has helped many individuals in need over the years and I am proud to represent her in my district. Billie is a model citizen to the community and I extend my thanks to her and her efforts, and am proud to bring her accomplishments to the attention of this Congress.

Keep up the good work Billie, and good luck in your future endeavors.

#### TRIBUTE TO COMMISSIONER DIANE AHRENS

**HON. BETTY McCOLLUM**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 10, 2002*

Ms. McCOLLUM. Mr. Speaker, I submit to the RECORD my tribute to an outstanding public servant, an advocate for the most vulnerable in our society, a fearless reformer who rooted out cronyism in our county government, and a role model to the young women in the